



# Bulletin

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2015-09B

## **CLASSIFIED FOREST, FARM AND RECREATIONAL LAND FORMS**

TO: Assessors

FROM: Kathleen Colleary, Chief, Bureau of Municipal Finance Law

DATE: June 2015

SUBJECT: Classified Land Forms

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This *Bulletin* provides you with revised forms approved by the Commissioner of Revenue for use in the administration of G.L. c. 61, 61A and 61B, which provide for the preferential taxation of classified forest, farm and recreational land. G.L. c. 58 § 3; c. 61, § 2; c. 61A, § 22; c. 61B, § 18. The forms have been revised to reflect technical and clarifying amendments in the classified land statutes that were enacted in 2014.

The revised forms (State Tax Forms CL-1(61), CL-1(61A), CL-1(61B), CL-2 and CL-7) can be found on our [website](#). The attached chart describes the revisions made. **If you do not make the forms submitted by taxpayers available on your website, you may notify taxpayers that they can obtain them from our [website](#). However, taxpayers must direct all questions about completion to your office.**

As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the forms. You may also adapt the format as needed to generate or provide the forms electronically. The size and spacing shown in the forms result from our technical limitations and are not intended to prevent you or your vendor from developing a hard copy or computerized format that better suits your needs. In developing your format, the primary consideration should be ease of use by taxpayers and other users.

If you have any questions, please contact the Bureau of Municipal Finance Law staff at 617-626-2400.

**JUNE 2015 FORM REVISIONS**  
**CLASSIFIED LAND – CHAPTERS 61, 61A AND 61B**

FORM NAME	NUMBER	PREPARER	RECIPIENT	LAST REVISED	REVISIONS
Property Owners' Acknowledgement of Rights and Obligations under Classified Forest Land Program	<a href="#">CL-1(61)</a>	Taxpayer	Assessors	9/2008	Applications section revised to reflect new October 1 deadline to submit application for forest land classification, with State Forester's certification and forest management plan, to assessors  Option to purchase section revised to clarify events that trigger option  Abatements section revised to reflect same procedures governing abatements of annual land and penalty taxes same as for classified farm (61A) and recreational (61B) land
Property Owners' Acknowledgement of Rights and Obligations under Classified Agricultural/Horticultural Land Program	<a href="#">CL-1(61A)</a>	Taxpayer	Assessors	9/2008	Option to purchase section revised to clarify events that trigger option
Property Owners' Acknowledgement of Rights and Obligations under Classified Recreational Land Program	<a href="#">CL-1(61B)</a>	Taxpayer	Assessors	9/2008	Option to purchase section revised to clarify events that trigger option  Appeals and Abatements section revised to reflect same 30 day period to apply for abatements or modifications for classified recreational land (61B) same as for classified farm land (61A)
Notice of Action on Application for Forest - Agricultural or Horticultural - Recreational Land Classification	<a href="#">CL-2</a>	Assessors	Taxpayer	9/2008	Appeal rights revised to reflect same 30 day period to apply for modification of assessors' decision on classified recreational land (61B) application as for classified farm land (61A)
Application to Modify a Decision – Abate Tax on Classified Forest - Agricultural or Horticultural - Recreational Land	<a href="#">CL-7</a>	Taxpayer	Assessors	9/2008	Caption revised to reflect technical amendment to statutory citations to applicable modification provisions